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(71) Applicant (for all designated States except US): **KONINKLIJKE PHILIPS ELECTRONICS N.V.** [NL/NL];
Groenewoudseweg 1, NL-5621 BA Eindhoven (NL).

(72) Inventors; and

(75) Inventors/Applicants (for US only): **GERRITS, Andreas, J.** [NL/NL]; c/o Prof. Holstlaan 6, NL-5656 AA Eindhoven (NL). **DEN BRINKER, Albertus, C.** [NL/NL]; c/o Prof. Holstlaan 6, NL-5656 AA Eindhoven (NL).

(74) Agents: **SLENDERS, Petrus, J., W.** et al.; Prof. Holstlaan 6, NL-5656 AA Eindhoven (NL).

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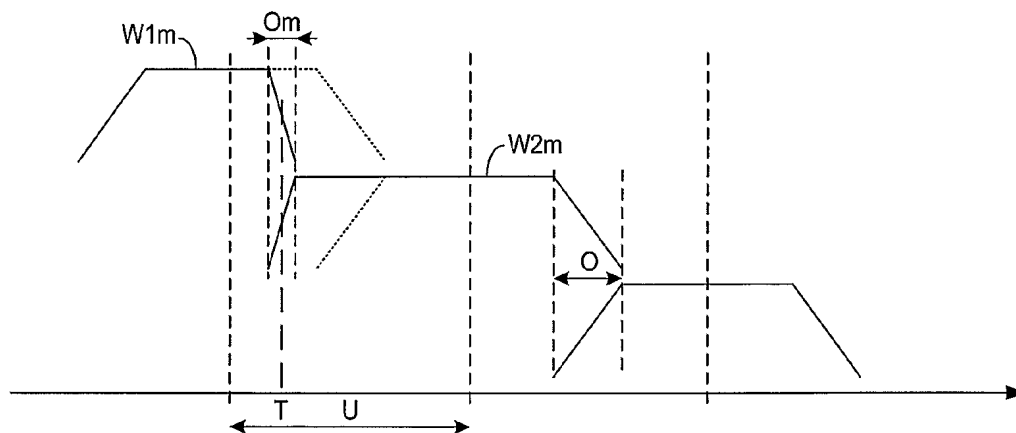
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(54) Title: AUDIO CODING



(57) **Abstract:** The method creates an audio stream comprising tracks of sinusoidal components linked across a plurality of sequential time segments. Segments in each track are weighted with a normal window (W1, W2, W3), and consecutive segments have a normal period of overlap (O) of their trailing edges and leading edges. Segments in which a transient component is determined are weighted with a first modified window (W1m) having a modified trailing edge, and the following segment in the track is weighted with a second modified window (W2m) having a modified leading edge, so that the modified trailing edge and the modified leading edge have a modified period of overlap (Om) that comprises the transient component and that is shorter than the normal period of overlap (O), and wherein the audio stream includes sinusoidal codes representing the frequency and the transient. According to the invention, the modified period of overlap (Om) depends on the frequency value (f).

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